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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

THE INFLUENCE OF FAMILY OWNERSHIP AND CORPORATE POLITICAL CONNECTIONS ON TAX AGGRESSIVENESS: EVIDENCE FROM INDONESIA STOCK EXCHANGE LISTED COMPANIES 2013-2016

ABSTRACT

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The aim of this study is. to examine the influence of family ownership and corporate political connections on tax aggressiveness of compnies listed on Indonesia Stock Exchange (IDX) period of 2013-2016. The population in this research consist of non-financial companies listed on the Indonesia Stock Exchange for the year 2013-2016. Of the 537 companies listed, only 32 companies that meet the criteria of the research sample. The data analysis technique is using classical assumption test. Hypothesis testing, therefore, using multiple linear regression analysis with SPSS 25.0. The results of this study indicated that family ownership, corporate political connections and leverage simoultaneously affect the tax aggressiveness. Partially, the result shows that family ownership, corporate political connections, and leverage have significant effect on tax aggressiveness.

Keywords: Tax Aggressiveness, Family Ownership, Corporate Political Connections